

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

THURSDAY, THE 18TH OCTOBER 2007 / 26TH ASWINA 1929

WP(C).No. 30075 of 2007(E)

PETITIONER:

**K.BASHEER, S/O MARAIKKAR,
AGED 35 YEARS, KODIYIL HOUSE,
P.O.ANAKKARA, KUMBIDI,
PALAKKAD DISTRICT.**

BY ADV. SRI.SHOBY K.FRANCIS

RESPONDENTS:

**1. JOINT REGIONAL TRANSPORT OFFICER,
SUB-REGIONAL TRANSPORT OFFICE,
PATTAMBI, PALAKKAD DISTRICT.**

**2. DEPUTY TRANSPORT COMMISSIONER,
THRISSUR-3.**

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18/10/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

ANTONY DOMINIC, J.
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W.P.(C) NO. 30075 OF 2007 E
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Dated this the 18th day of October, 2007

J U D G M E N T

The point raised by the writ petitioner is regarding his liability to pay the revised rate of motor vehicles tax, which came into force w.e.f. 1.4.07. In similar circumstances, dealing with identical contentions, this court has already dismissed WP(C) No.24072/07. In that judgment, it was held that tax at the time of registration is what is payable.

2. In this case, though the petitioner produced vehicle for registration on 22/2/07, number was allotted only on 28/4/07 and registration has been effected only thereafter. Therefore, even if it is true that a portion of the tax has been remitted on 6/3/07 as contented by the petitioner, since registration has been completed only after 1.4.07, rate as prevailing on that date is what is payable. In view of this, I do not find any merit in this

writ petition.

3. However, petitioner will be permitted to remit the balance tax within three weeks from today. On such remittance, the RC Book will also be released to the petitioner.

Writ petition is dismissed.

ANTONY DOMINIC, JUDGE.

Rp